

Exhibit 9-9
Emergency Shelter Grants (ESG) Program

6509.2 REV-5

Guide for Review of ESG Cost Allowability			
Name of Grantee:			
Staff Consulted:			
Name(s) of Reviewer(s)		Date	

NOTE: All questions that address requirements contain the citation for the source of the requirement (statute, regulation, Consolidated Plan/IDIS/CAPER, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding**."

Instructions: This Exhibit is designed to review the grantee's allocation of cost to verify that its procedures fully comply with the requirements of OMB Circular A-87 and 24 CFR §85.22. Along with conducting staff interviews, HUD reviewers should select sample documentation following the instructions for sampling in Section 9-3 in the Introduction to this Chapter to answer Exhibit questions.

Questions:

1.

Does a sample of cost items reveal any obvious instances where salaries and related costs were not necessary and reasonable for proper and efficient administration of the ESG program? [24 CFR 576.57(b); OMB Circular A-87, Attachment B.8]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

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2.

Does a sample of cost items reveal any obvious instances where professional service contracts (e.g., legal, accounting, audit, consulting) costs were not necessary and reasonable for proper and efficient administration of the ESG program? [24 CFR 576.57(b) and OMB Circular A-87, Attachment B.32]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

3.

Does a sample of cost items reveal any obvious instances where other administrative costs (e.g., training) were not necessary and reasonable for proper and efficient administration of the ESG program? [24 CFR 576.3, 24 CFR 576.21(a)(5) and OMB Circular A-87, Attachment B.42]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

4.

Does a sample of cost items reveal any obvious instances where travel expenditures were not necessary and reasonable for proper and efficient administration of the ESG program? [24 CFR 576.57(b); OMB Circular A-87, Attachment B.43]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

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5.

<p>Does a review of program expenditures reveal the existence of any unallowable costs as itemized in OMB Circular A-87, Attachment B, including entertainment, contributions and donations, fines and penalties, or general governmental expenditures including salary and expenses of the chief executive officer of the grantee?</p> <p>[24 CFR 576.57(b); OMB Circular A-87, Attachment B, 12-19]</p>	<div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Yes</div><div><input type="checkbox"/> No</div></div>
<p>Describe Basis for Conclusion:</p> 	

6.

<p>Are costs charged to the ESG program after subtraction of all applicable credits as a cost reduction or cash refund, as applicable?</p> <p>[24 CFR 576.57(b); OMB Circular A-87, Attachment A, C.4]</p>	<div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Yes</div><div><input type="checkbox"/> No</div></div>
<p>Describe Basis for Conclusion:</p> 	

7.

<p>Are costs charged to the ESG program not allocable to or included as a cost of any other Federally financed program during the period under review?</p> <p>[24 CFR 576.57(b); OMB Circular A-87, Attachment A, C.3.c]</p>	<div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Yes</div><div><input type="checkbox"/> No</div></div>
<p>Describe Basis for Conclusion:</p> 	

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8.

If indirect costs are being charged to the ESG program by the grantee or a recipient that is a governmental unit, are the costs supported by an Indirect Cost Rate Proposal or approved Cost Allocation Plan prepared in accordance with OMB Circular A-87, Attachments C and E? [24 CFR 576.57(b)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: <div style="height: 80px; border: 1px solid black;"></div>			

9.

If indirect costs are charged to the ESG program by a recipient that is a nonprofit organization, are the costs supported by an Indirect Cost Rate Proposal prepared in accordance with OMB Circular A-122, Attachment A, Section C? [24 CFR 576.57(b)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: <div style="height: 100px; border: 1px solid black;"></div>			

10.

Have all ESG administrative costs subject to the 5 percent limitation been properly classified? [24 CFR 576.21(a)(5) and 42 USC 11378]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: <div style="height: 80px; border: 1px solid black;"></div>		

<p>Does a review of the personnel roster of staff being paid from program resources reveal any obvious instances of personnel being paid from, but not working on, ESG activities?</p> <p>[24 CFR 576.57(b); OMB Circular A-87, Attachment A, E.2.a]</p>	<div> <input type="checkbox"/> <input type="checkbox"/> </div> <div> Yes No </div>
<p>Describe Basis for Conclusion:</p>	